

**STRASBURGER & PRICE, L.L.P.**  
**ATTORNEYS AND COUNSELORS**  
 A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS

**P.O. BOX 849037**  
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Superior Air Parts, Inc.  
 Attn: Kent Abercrombie, President/CEO  
 621 S. Royal Lane, Suite 100  
 Coppell, TX 75019-3805

May 13, 2009  
 C/M: 20354.0102  
 INVOICE NO. 526875  
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FOR PROPER CREDIT, PLEASE RETURN THIS STUB WITH YOUR REMITTANCE TO THE ADDRESS NOTED ABOVE.  
 DO NOT SEND GENERAL CORRESPONDENCE TO THE ABOVE ADDRESS.

RE: Chapter 11 Bankruptcy

FOR PROFESSIONAL SERVICES RENDERED THRU 04/30/09	\$ 73,056.50
DISBURSEMENTS THRU 04/30/09	\$ 3,487.94
TOTAL AMOUNT DUE	<u>\$ 76,544.44</u>

**ITEMIZED SERVICES BILL**

DATE	CODE	DESCRIPTION	NAME	HOURS
03/02/09	D210	Research related to treatment of insurance deductibles during bankruptcy.	AS3	1.80
03/04/09	D210	Research related to treatment of insurance deductibles when insured files bankruptcy.	AS3	3.50
03/13/09	D210	Conference regarding research related to treatment of insurance deductibles; prepare summaries of case law.	AS3	0.80
04/01/09	D110	Prepare certificate of no objection to motion for administrative order on professional compensation; prepare order to upload;	DK	0.50
04/01/09	D150	Telephone conference with Dave Parham regarding status and prospects;	SAR	0.50

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DATE	CODE	DESCRIPTION	NAME	HOURS
04/01/09	D130	Receive telephone call from Mr. Abercrombie regarding meeting with APS;	SAR	0.30
04/01/09	D180	Confer with Mr. O'Boyle regarding certificate of conference in connection with Motion for Summary Judgment in TAG adversary;	SAR	0.20
04/01/09	D210	Review case law and insurance policy, draft and revise letter to insurance company's counsel explaining client's position regarding treatment of claims; request acknowledgement that insurance company will fulfill obligations under policy above the amount of the deductible.	AS3	5.60
04/02/09	D130	Multiple correspondence with Committee regarding status of tooling and factual investigation and analysis regarding same;	DJB	0.50
04/02/09	D310	Receive and review correspondence from Mahle regarding negotiations on reclamation demand and goods needed by debtor (.2); multiple correspondence with Mr. Abercrombie and Mr. Roberts regarding same (.1); multiple correspondence with Committee regarding status of Mahle negotiations (.2);	DJB	0.50
04/02/09	D180	Review and edit motion for summary judgment and brief to comply with local rule requirements; attend to filing and service of same;	DK	2.00

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DATE	CODE	DESCRIPTION	NAME	HOURS
04/02/09	D160	Review docket to confirm no objections filed to motion seeking compensation procedures and attend to filing certificate of no objection and proposed order;	DK	1.00
04/02/09	D180	Prepare correspondence to counsel for Thielert AG regarding Discovery Control Plan.	BMO	0.20
04/02/09	D320	Confer with Mr. Abercrombie regarding reclamation issues and meeting with APS;	SAR	0.40
04/02/09	D310	Work on analysis of claims arising from open purchase orders;	SAR	1.00
04/02/09	D160	Confer with Ms. Krupa regarding committee's proposed compensation order;	SAR	0.20
04/03/09	D310	Confer with Mr. Roberts and analysis regarding Mahle negotiations, reports and settlement agreement issues (.2); telephone conference with and correspondence Mr. Abercrombie regarding same (.2); correspondence Mr. Abercrombie regarding possible settlement agreement with other reclamation creditors (.3); telephone conference with Mr. Schuler regarding Committee approval of Mahle settlement agreement (.2); work on agreed order regarding same and correspondence to Ms. Driver (.3); work on motion to approve order (.4);	DJB	1.60

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DATE	CODE	DESCRIPTION	NAME	HOURS
04/03/09	D185	Factual investigation and analysis regarding status of Tex. Dugan lease and work on possible resolution strategies (.5); work on motion to extend time to assume or reject lease (.3);	DJB	0.80
04/03/09	D320	Telephone conference with Mr. Roberts and Mr. Leonard regarding possible plan negotiations and factual investigation and analysis regarding same (1.5);	DJB	1.50
04/03/09	D110	Pulled pleadings from IGotNotices;	MJ1	0.20
04/03/09	D310	Telephone conference with Mr. Davis, third-party collection agent for Crane Cams, regarding bankrutpcy filing, status, and deadlines; prepare summary correspondence to Mr. Davis and transmit with notice of commencement of case and order setting bar date for claims;	DK	0.20
04/03/09	D130	Telephone conference with Mr. Abercrombie (.2) and telephone conference with Billy Leonard (.3) regarding APS;	SAR	0.50
04/03/09	D310	Receive and review proposed Mahle settlement and confer with Mr. Brescia regarding same;	SAR	0.30
04/03/09	D130	Receive telephone call from party inquiring regarding purchasing assets;	SAR	0.50

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DATE	CODE	DESCRIPTION	NAME	HOURS
04/06/09	D310	Draft order on Mahle objection and draft order on withdrawal of reclamation demand (.4); correspondence Ms. Driver regarding same (.1); correspondence to Mr. Schuler regarding same (.1); continue factual investigation and analysis regarding remaining reclamation demand creditors and possible resolution (.5);	DJB	1.10
04/06/09	D120	Confer with Mr. Brescia regarding current status of tooling issues;	SAR	0.20
04/06/09	D310	Confer with Mr. Brescia regarding handling objections to erroneous tax claims;	SAR	0.20
04/07/09	D310	Telephone conference with Ms. Driver regarding status of Mahle order, motions etc (.2); telephone conference with Mr. Abercrombie regarding Seal Science goods and operations(.4);	DJB	0.60
04/07/09	D120	Confer with Ms. Krupa regarding status of tooling and further investigation needed (.5);	DJB	0.50
04/07/09	D185	Telephone call to attorney for Texas Duggan regarding lease space negotiations and need to extend deadline to assume or reject and factual investigation and analysis regarding same (.4);	DJB	0.40
04/07/09	D310	Telephone conference with rep for Fla Dept of Revenue regarding claim and factual investigation and analysis regarding same (1.8); work on claim objection (.5);	DJB	2.20

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DATE	CODE	DESCRIPTION	NAME	HOURS
04/07/09	D150	Telephone conference with Ms. Schuler regarding Mahle order, tooling and accounts receivable and follow up investigation regarding same(.6);	DJB	0.60
04/07/09	D310	Work with Duane Brescia regarding background information relating to motion for authorization to return reclaimed goods (.20); review motion, notice and form of proposed order addressing Mahle goods; review hearing docket (.10); work on letter to counsel for Lloyd's syndicate (.40);	BF	1.30
04/07/09	D110	Research in IGotNotices;	MJ1	0.20
04/07/09	D120	Prepare email correspondence and transmit tooling spreadsheets to Messrs. Schuler and Parnham;	DK	0.10
04/07/09	D150	Receive and review weekly reports and forward to committee;	SAR	0.20
04/07/09	D210	Receive and review email from Mr. Abercrombie regarding administrative expenses, insurance premium issues and APS; telephone conference with Mr. Abercrombie regarding same;	SAR	0.40

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DATE	CODE	DESCRIPTION	NAME	HOURS
04/08/09	D310	Multiple correspondence with and multiple telephone conferences with Ms. Driver regarding status of Mahle order and work on draft exhibit to order (.5) ; correspondence Mr. Schuler regarding same (.1); multiple telephone conferences with Mr. Franke regarding attendance at hearing (.3); draft order withdrawing Mahle's motion to approve and pay administrative claims and correspondence to Ms. Driver regarding same (.4);	DJB	1.30
04/08/09	D185	Telephone conference with counsel for landlord, Texas Duggan Ltd, regarding lease negotiations and extension of time to assume or reject (.2); factual investigation and analysis regarding same (.4);	DJB	0.60
04/08/09	D310	Telephone conference with Ms. Kennedy at Fla. Dept. of Revenue regarding status of claim and possible objection (.3); correspondence to Ms. Kennedy regarding same (.1); factual investigation and analysis payments of tax claims and review and analyze 1997 bankruptcy treatment for same (2.0); review and analyze SOL issues regarding same (.7);	DJB	3.10
04/08/09	D310	Review form of order for Mahle and hearing docket (.30); prepare for hearing on Debtor's motion to return reclaimed goods (.80); conference with Vickie Driver, counsel for Mahle, regarding form of order, relief requested and administrative claim (.30);	BF	1.40

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DATE	CODE	DESCRIPTION	NAME	HOURS
04/08/09	D140	Telephone conference with Michelle Schiro regarding Cherry/Desch motion for relief from stay (.40)	BF	0.40
04/08/09	D210	Review and work on estate exposure in pending litigation to address Lloyd syndicate's position (.80); work on letter to Tim McFadden, counsel for the Lloyds syndicate (.30); conference with Alison Semrau regarding letter and approval to syndicate (.20);	BF	1.30
04/08/09	D110	Pulled documents from IGotNotices;	MJ1	1.00
04/08/09	D130	Prepare for and attend meetings in Dallas with Superior management and APS to negotiate possible acquisition;	SAR	9.00
04/08/09	D210	Conference regarding letter to insurance provider.	AS3	0.20
04/09/09	D320	Confer with Mr. Roberts regarding tactics and strategy and follow up investigation on plaintiff;an and most recent term sheet from APS (1.4 ;	DJB	1.40
04/09/09	D310	Multiple correspondence with Ms. Kennedy, Mr. Roberts and Mr. Abercrombie regarding status of negotiations regarding claim filed by Fla. Dept of Revenue (.3); factual investigation and analysis regarding same (.4);	DJB	0.70
04/09/09	D185	Finalize motion to extend time to assume or reject lease and expedited hearing on same (.5); confer with Ms. Krupa regarding same (.1);	DJB	0.60



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DATE	CODE	DESCRIPTION	NAME	HOURS
04/09/09	D190	Receive and review various emails between debtor, counsel and Committee regarding A/R issues (.4); factual investigation and analysis and begin drafting motion to approve compromise of A/R (1.5); work on order and notice of same (.3);	DJB	2.20
04/09/09	D320	Factual investigation and analysis and investigation regarding plan issues with Mr. Roberts (.5);	DJB	0.50
04/09/09	D140	Telephone conference with Michelle Schiro regarding Cherry/Desch claim; review email from her;	BF	0.30
04/09/09	D185	Prepare motion for extension of time to assume or reject Texas Dugan lease and motion for expedited hearing on same;	DK	1.20
04/09/09	D190	Review and finalize motion for authority to settle accounts receivable, cite check, and prepare proposed order;	DK	1.10
04/09/09	D130	Receive telephone call from Mr. Fulkerson at Tx AG office regarding potential sale to Textron or Teledyne and antitrust concerns;	SAR	0.50
04/09/09	D310	Review updated claims analysis and confer with Mr. Leonard regarding updates to claims;	SAR	0.40
04/10/09	D185	Telephone conference with Ms. Strout, attorney for landlord, regarding negotiations for future lease and bankruptcy issues, extension of time to assume or reject; correspondence to Ms. Strout e same; correspondence to Mr. Abercrombie regarding same;	DJB	0.50

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DATE	CODE	DESCRIPTION	NAME	HOURS
04/10/09	D310	Begin claims review and objection project;	DK	0.10
04/10/09	D110	Attend to filing of outstanding motions;	DK	0.10
04/10/09	D320	Work on analysis of spreadsheet supporting stand alone reorganization;	SAR	1.00
04/13/09	D140	Review and respond to emails from Randall Ogg regarding motion for relief from stay (.20); review complaint (.20);	BF	0.40
04/13/09	D110	Manage electronic copies of Proofs of Claim;	MJ1	2.00
04/13/09	D185	Respond to Ms. Salcido's inquiry regarding status of motion to employ CFP Partners and to assume executory contract; telephone conference with Mr. Strout, counsel for Texas Duggan Limited Partnership, regarding conference call to discuss objections to motion to extend time to assume or reject lease;	DK	0.30
04/13/09	D320	Gather and review background information and work on disclosure statement;	SAR	2.00
04/13/09	D130	Receive and review correspondence and documents from FAA;	SAR	0.30
04/13/09	D110	Confer with Ms. Krupa regarding responding to inquiry from court;	SAR	0.20
04/13/09	D130	Marshall and send information to party inquiring regarding purchase of assets;	SAR	0.30
04/13/09	D130	Receive and review email from other potential purchaser advising of no further interest;	SAR	0.20

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04/13/09	D210	Revise letter to counsel for Lloyd's requesting acknowledgement regarding duties under the insurance policies.	AS3	1.60
04/13/09	D110	Update POC notebooks;	AT	0.50
04/14/09	D210	Telephone conference with Michelle Shriro regarding subpoena for copy of policy (.10); work on letter to counsel for Lloyd's Syndicate (.50); review claim analysis as relates to policies (.30);	BF	0.90
04/14/09	D210	Communications with Bob Franke about reviewing coverage letter being prepared on behalf of the insured; notes to file regarding same;	WAH	0.30
04/14/09	D310	Review claims recently filed and update claims analysis;	DK	0.30
04/14/09	D110	Confirm procedures for obtaining expedited hearing on motion to extend time to assume or reject lease;	DK	0.40
04/14/09	D185	Edit and finalize motion for extension of time to assume or reject Texas Dugan Lease, motion for expedited hearing, and proposed order and attend to filing and service of same;	DK	1.90
04/14/09	D185	Telephone conference with Ms. Strout regarding extension to assume/reject lease and possible modification of lease (.5); revise motion to extend (.3); obtain committee consent (.1);	SAR	0.80
04/14/09	D190	Revise motion to settle accounts receivable;	SAR	0.50
04/14/09	D210	Revise letter to counsel for insurance provider.	AS3	0.60

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DATE	CODE	DESCRIPTION	NAME	HOURS
04/15/09	D140	Review subpoena received from counsel for Cherry Detsch plaintiffs (.30);	BF	0.30
04/15/09	D210	Work on letter to counsel for Lloyds underwriters (.40); work with Bill Harrison regarding obtaining approval of underwriters and pending claims (.30);	BF	0.70
04/15/09	D210	Communications from Bob Franke regarding his proposed position letter to Underwriter's counsel with possible agreement on their accepting responsibility under their policies for the defense and indemnification, if any, of the client, even though its ability to fund deductible and SIR obligations are in doubt; consider issues presented and strategies regarding further handling; confer with Bob Franke regarding same; notes to file;	WAH	1.00
04/15/09	D185	Service of Motion for Setting and Request for Expedited Hearing; prepare and serve certificate of service of same;	DK	0.80
04/15/09	D110	File and serve motion for authority to settle accounts;	DK	0.50
04/15/09	D310	Review email correspondence and claims spreadsheet from Mr. Abercrombie;	DK	0.10
04/15/09	D150	Receive and review weekly reports and distribute to committee counsel;	SAR	0.20
04/15/09	D310	Receive and review comments and analysis from Mr. Abercrombie regarding contingent and other claims;	SAR	0.30

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DATE	CODE	DESCRIPTION	NAME	HOURS
04/16/09	D210	Review policies to address demand on Lloyd's syndicate (.50); review letter to counsel for syndicate (.30); review pleadings in case relating to status (.20);	BF	1.00
04/16/09	D310	Conference call with Mr. Abercrombie and Mr. Roberts to review claims and determine claim objections (4.2); conduct Westlaw research to obtain Dornier case (.6);	DK	4.80
04/16/09	D310	Comprehensive review of all proofs of claims with Mr. Abercrombie and Ms. Krupa and outline objections thereto and discuss impact of insurance policy alternatives on insurance related claims;	SAR	4.20
04/16/09	D320	Telephone conference with Mr. Abercrombie results of his trip to meet with underwriters;	SAR	0.50
04/16/09	D310	Receive and review Dornier and other cases affecting claims of insiders and review facts regarding applicability of same;	SAR	1.80
04/16/09	D110	Update POC notebooks;	AT	0.20
04/17/09	D210	Work on letter to Tim McFadden, counsel for Lloyd's syndicate; review claim from Lloyd's to address authorization (.30);	BF	0.30
04/17/09	D110	Organized proof of claims for review;	MJ1	0.30
04/17/09	D310	Work on claims analysis and claim objections;	DK	4.00
04/17/09	D160	Work on fee application;	SAR	8.00
04/19/09	D310	Address letter to Lloyds Syndicate and demands; review proof of claim and litigation schedules;	BF	0.50

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DATE	CODE	DESCRIPTION	NAME	HOURS
04/20/09	D310	Work on letter to counsel for Lloyd's syndicate (.80); telephone conference with Ann Taylor, counsel for syndicate, regarding insurers' position regarding underlying litigation claims (.30); review and respond to emails from Steve Roberts and Kent Abercrombie regarding Superior's position on demand to Insurers (.30);	BF	1.40
04/20/09	D310	Telephone conference with Michael Bailey, counsel for Chevigny plaintiffs, regarding claim (.30);	BF	0.30
04/20/09	D140	Work on witness/exhibit list for Cherry/Detsch hearing (.30);	BF	0.30
04/20/09	D110	Reviewing documents on extranet;	MJ1	0.10
04/20/09	D110	Review correspondence from Hood River Circuit Court regarding receipt of bankruptcy notice and telephone conference with Chris Wall at Hood River court regarding resolution of same;	DK	0.30
04/20/09	D130	Telephone conference with Mr. Schenk regarding possible acquirer for engine program and other sales efforts;	SAR	0.40
04/20/09	D210	Receive and review weekly report and exchange emails with Mr. Abercrombie regarding same;	SAR	0.30
04/20/09	D310	Exchange emails with Mr. Abercrombie and Mr. Franke regarding assessing exposure on personal injury claims;	SAR	0.30

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DATE	CODE	DESCRIPTION	NAME	HOURS
04/20/09	D140	Receive and review proposed letter to underwriters regarding providing defense of ongoing suits from Mr. Franke and exchange emails with Mr. Franke and Mr. Abercrombie regarding same;	SAR	0.30
04/20/09	D130	Telephone conference with Daniel Schenk regarding marketing efforts and potential purchasers and deals;	SAR	0.80
04/21/09	D140	Telephone conference with Randall Ogg regarding plaintiff's claims and motion for relief from stay (.30); telephone conference with Michelle Shriro regarding hearing on Cherry Detsh motion (.20); telephone conference with Michelle Shriro regarding hearing - evidence and witness/exhibit list (.30);	BF	0.80
04/21/09	D310	Work on claims analysis and objections to claims;	DK	3.50
04/21/09	D185	Develop strategy regarding attendance at lease hearing;	JFM	0.10
04/21/09	D130	Conference call with Mr. Leonard and Mr. Goode regarding acquisition;	SAR	0.70
04/21/09	D310	Receive and review late filed claim of National City Commercial Capital;	SAR	0.20

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DATE	CODE	DESCRIPTION	NAME	HOURS
04/22/09	D310	Receive and review order from court to return reclaimed goods; correspondence to Mr. Abercrombie and Ms. Driver regarding same; and next steps (.3); correspondence Mr. Abercrombie regarding status of Seal Science negotiations on return of reclaimed goods and follow up investigation regarding same (.3);	DJB	0.60
04/22/09	D185	Multiple correspondence with Mr. Franke and Mr. Masso regarding attendance at hearing on motion to assume or reject lease and factual investigation and analysis regarding status of same (.3);	DJB	0.30
04/22/09	D160	Receive and review correspondence from Mr. Abercrombie regarding KPMG retention (.2); begin working on same (.2); correspondence to Ms. Krupa regarding same (.1); correspondence to Mr. Abercrombie regarding facts needed (.2);	DJB	0.70
04/22/09	D210	Correspondence from Mr. Abercrombie regarding employee wages motion and operational issues and follow up investigation regarding same (.6); correspondence to Mr. Abercrombie regarding same (.1);	DJB	0.70



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DATE	CODE	DESCRIPTION	NAME	HOURS
04/22/09	D110	Receive and review draft Monthly Operating Reports and factual investigation and analysis regarding same (.4); correspondence Mr. Roberts, Ms. Krupa and Mr. Abercrombie regarding same and pending issues (.2); factual investigation and analysis regarding financial position and performance (.5);	DJB	1.10
04/22/09	D140	Work on witness and exhibit list for Cherry Detsh hearing (.30);	BF	0.30
04/22/09	D310	Additional work on objections to claims and updating the claims analysis;	DK	1.20
04/22/09	D210	Confer with Mr. Abercrombie regarding employee and operational issues;	SAR	0.30
04/22/09	D150	Exchange emails with committee counsel regarding interest of party in buying assets;	SAR	0.10
04/22/09	D180	Receive telephone call from counsel for TAG regarding adversary proceeding and scheduling (.3); receive and review response to Motion for Summary Judgment (.2);	SAR	0.50
04/23/09	D310	Work on claims analysis and multiple conferences with Ms. Krupa regarding same (1.3); correspondence Mr. Schuler regarding same (.1); multiple conferences with Mr. Roberts regarding same and tactics and strategy for claims/plan treatment (1.1);	DJB	2.50

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DATE	CODE	DESCRIPTION	NAME	HOURS
04/23/09	D120	Multiple correspondence with Mr. Schuler regarding status of accounts receivable collections and operations (.2); factual investigation and analysis regarding same(.1);	DJB	0.30
04/23/09	D140	Telephone conference with Elliot Schuler regarding Cherry Detsch motion for relief from stay (.20); review email from Ann Taylor regarding status of insurer's response (.10); review Cherry Detsch's witness and exhibit list and email from Michelle Schriro (.30);	BF	0.60
04/23/09	D185	Assist Jadd Maso to prepare for hearing on extension of lease and review case docket (.30);	BF	0.30
04/23/09	D185	Prepare for and attend hearing on lease issues;	JFM	1.70
04/23/09	D150	Receive and review email from committee expressing committee concerns (.2); confer with Mr. Abercrombie regarding same (.3);	SAR	0.50
04/23/09	D185	Receive and review email from Mr. Masso that court approved motion to extend assumption or rejection and arrange to have order uploaded;	SAR	0.10
04/23/09	D190	Telephone conference with Mr. Abercrombie regarding allegations in threatened lawsuit by committee against insider creditors;	SAR	0.40
04/23/09	D320	Telephone conference with counsel for TAG regarding plan and possible approaches to settlement;	SAR	0.50

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DATE	CODE	DESCRIPTION	NAME	HOURS
04/23/09	D190	Receive and review letter from committee to TAG and draft original petition and forward to Mr.. Abercrombie;	SAR	0.60
04/24/09	D310	Work on claims analysis and multiple conferences with Mr. Roberts and Ms. Krupa regarding same ;	DJB	1.50
04/24/09	D140	Telephone conference with Michelle Shriro regarding hearing and insurer's position (.20); prepare exhibits for hearing (.50); review email from Ann Taylor (.10); telephone conference with Kent Abercrombie regarding insurance issues; (.20);	BF	1.00
04/24/09	D320	Evaluate causes of action plead by committee and their affect on plan (1.1); telephone conference with Mr. Solomon regarding delaying summary judgment hearing and setting up conference with Dr. Ahrendt to discuss plan (.5); confirm with Mr. Abercrombie (.1); telephone conference with counsel for APS (.5) and receive and review Rule 11 agreement between APS and TAE and distribute (.3); email to committee counsel regarding agreement to delay summary judgment hearing and other issues raised by committee (.3); draft and send email to Dr. Ahrendt regarding outline of plan and alternatives(1.3); work on disclosure statement and plan (1.4);	SAR	5.60
04/25/09	D140	Review email from Ann Taylor (.20); begin preparations for hearing on motion for relief from stay (.40);	BF	0.60

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DATE	CODE	DESCRIPTION	NAME	HOURS
04/25/09	D140	Receive and review exchange of correspondence regarding insurance companies' position regarding debtor's obligations and email Mr. Franke regarding Monday's hearing;	SAR	0.40
04/26/09	D140	Review correspondence from Ann Taylor stating Insurer's position and original insurance policy (.60); telephone conference with Michelle Shriro, counsel for Cherry Detsch regarding insurer's position and requested continuance (.30); telephone conference with Billy Leonard regarding requested client's position with respect to relief and potential plan (.50); prepare for hearing; review briefing, policies, proofs of claim and selected correspondence - prepare argument (2.0);	BF	3.40
04/27/09	D320	Telephone conference with Committee regarding plan tactics and strategy and work on same;	DJB	1.20
04/27/09	D310	Work on claims analysis;	DJB	0.80
04/27/09	D140	Attend hearing on Cherry Detsch's motion for relief froms stay (1.60); confer with Billy Leonard regarding proposed plan and impact on insurance program (.30); conference with Elliot Schuler regarding same (.20);	BF	2.10
04/27/09	D110	Updated Proof of Claim notebook, IGotNotices research;	MJ1	0.40
04/27/09	D310	Work on claims analysis;	DK	6.40

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DATE	CODE	DESCRIPTION	NAME	HOURS
04/27/09	D140	Confer with Mr. Franke before and after hearing on Motion for Relief From Stay;	SAR	0.50
04/27/09	D320	Continue work on negotiations among parties to reach consensual plan; conference call with TAG representatives (1.0); telephone conference with committee counsel (.5); telephone conferences with APS counsel (.5); telephone conference with TAG counsel (.5); attend to obtaining reset of hearing on summary judgment (.2); numerous emails with parties regarding negotiations and providing requested financial information regarding debtor; work on disclosure statement and plan (2.0); work on re-categorizing claims to determine effect of ongoing business plan or purchase on claim amounts to be paid under plan (1.5)	SAR	6.20
04/28/09	D310	Correspondence Mr. Abercrombie regarding status of Seal Science negotiations and factual investigation and analysis regarding same (.2); work on draft default order regarding Aviall and EMag (.2); factual investigation and analysis notice procedure regarding same (1.0);	DJB	1.40
04/28/09	D320	Confer with Mr. Roberts and work on plan issues (1.3);	DJB	1.30
04/28/09	D160	Multiple correspondence with Mr. Abercrombie and Shari Smith regarding retention of KPMG; work on application to employ;	DJB	0.50
04/28/09	D310	Review claim analysis and in particular as relates to insurance claims (.30);	BF	0.30

**STRASBURGER & PRICE, L.L.P.**  
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DATE	CODE	DESCRIPTION	NAME	HOURS
04/28/09	D140	Review notice of continued hearing on motion for relief from stay filed by Cherry Detsch and docket (.10);	BF	0.10
04/28/09	D310	Follow up on motion and orders regarding return of reclaimed goods to Avall, Inc. and Emag Ignitions;	DK	0.70
04/28/09	D310	Prepare analysis of open purchase orders; conference call with Mr. Roberts and Mr. Abercrombie regarding claims analysis;	DK	1.90
04/28/09	D320	Telephone conference with Dr. Ahrendt, Mr. Salomon and Mr. Abercrombie regarding negotiations and plan and continuance of exclusivity (1.0); negotiate extension of exclusivity and obtain consent of committee (.3) and APS (.3); receive telephone call from Mr. Seifert regarding confidential matters and send him requested document (1.0);	SAR	2.60
04/28/09	D310	Review and determine bases to object to claims regarding canceled purchase orders, warranty damage claims and loss of warranty claims and confer with Mr. Brescia regarding calculation of landlord's claim;	SAR	1.50
04/29/09	D310	Factual investigation and analysis grounds to object to claim of Tex Duggan and research regarding lease cap under 502(b)(6); multiple conferences with Mr. Roberts regarding same;	DJB	2.50

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DATE	CODE	DESCRIPTION	NAME	HOURS
04/29/09	D160	Continue to work on KPMG retention; telephone call to Shari smith regarding same; confer with Ms. Krupa regarding same;	DJB	0.40
04/29/09	D110	Search for AERO docs;	MJ1	0.10
04/29/09	D320	Prepare motion to extend exclusivity;	DK	0.50
04/29/09	D320	Numerous telephone calls and emails with new potential buyer to enter into confidentiality agreement, provide background and status and facilitate due diligence;	SAR	3.00
04/29/09	D310	Confer with Mr. Brescia and Ms. Krupa regarding objections and analysis of specific claims;	SAR	0.50
04/30/09	D320	Work on plan and confer with Mr. Roberts regarding same (.5)	DJB	0.50
04/30/09	D310	Continue factual investigation and analysis regarding grounds to object to Tex. Duggan claim and effect of 502(b)(6) cap on same, research and analysis regarding same	DJB	1.80
04/30/09	D320	Edit and finalize motion to extend exclusivity period, proposed order, motion for expedited hearing and proposed order and attend to filing and service	DK	2.70
04/30/09	D310	Review proofs of claim 185 - 192 recently filed and add to notebook;	DK	0.40
04/30/09	D320	Revise and file motion to extend exclusivity;	SAR	0.60

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DATE	CODE	DESCRIPTION	NAME	HOURS
04/30/09	D320	Receive and review committee liquidation analysis and study same (.5); confer with Mr. Abercrombie regarding same (.5); exchange emails with committee counsel regarding assumptions in same(.4); receive and review revised analysis (.3);	SAR	1.70
04/30/09	D130	Several telephone conferences with Mr. Seifert to provide and obtain additional information (1.4); telephone conference with Mr. Abercrombie regarding preparing pro formas on piece parts business and review and distribute same (.6); email to key parties regarding new developments (.5); telephone conference with Mr. Salomon regarding same (.3); telephone conference with Mr. Abercrombie and exchange emails regarding same (.2);	SAR	3.00
04/30/09	D150	Receive and review follow up email from committee counsel regarding committee's opinion on debtor's collection of accounts receivables and confer with Mr. Abercrombie regarding his assessment of situation and advise committee of same;	SAR	0.60
04/30/09	D185	Confer with Mr. Abercrombie regarding landlord deposits (.2) and confer with Mr. Brescia regarding in calculation of landlord's claim (.5);	SAR	0.80
TOTAL HOURS:				187.1
TOTAL FOR SERVICES			\$	73,056.50

**TASK-BASED SUMMARY**  
**STRASBURGER & PRICE, L.L.P.**  
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		HOURS	VALUE
D110	CASE ADMINISTRATION	8.10	1,278.00
D120	ASSET ANALYSIS AND RECOVERY	1.10	466.50
D130	ASSET DISPOSITION	17.00	8,385.00
D140	RELIEF FRM STAY PROCEEDINGS	11.80	5,629.00
D150	MEETINGS OF & COMMUNICATION W/CREDITORS	2.70	1,300.50
D160	FEE EMPL APPLICATIONS	10.80	4,950.00
D180	AVOIDANCE ACTION ANALYSIS	2.90	825.50
D185	ASSUMPTION/REJECTIONS OF LEASE/CONTRACT	11.20	3,753.00
D190	OTHER CONTESTED MATTERS	4.80	1,914.00
D210	BUSINESS OPERATIONS	21.30	7,192.00
D310	CLAIMS ADM & OBJECTIONS	61.70	22,025.50
D320	STRATEGY PLANNING, DISCLOSURE STMT, PLAN	33.70	15337.50
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		187.10	73,056.50

**NAME RECAP**

INIT	NAME	RATE	HOURS	AMOUNT
BMO	Bob M. OBoyle	445.00	0.20	89.00
SAR	Stephen A. Roberts	495.00	68.10	33,709.50
DJB	Duane J. Brescia	435.00	39.30	17,095.50
BF	Bob Franke	475.00	20.30	9,642.50
WAH	William A. Harrison	400.00	1.30	520.00
AS3	Alison Semrau	275.00	14.10	3,877.50
JFM	Jadd Masso	310.00	1.80	558.00
DK	Donna Krupa	195.00	37.00	7,215.00
AT	Angelyn Tomes	100.00	0.70	70.00
MJ1	Marshall Jones	65.00	4.30	279.50
	TOTAL		187.10	\$73,056.50

**ITEMIZED DISBURSEMENT BILL**

DATE	DESCRIPTION	AMOUNT
02/18/09	TELEPHONE - SOUNDPATH CONFERENCING	20.72
02/24/09	OUT-OF-TOWN TRAVEL - SPENCER STEVENS	624.40

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03/31/09	ONLINE RESEARCH - LEXIS - 02/26 - 03/29	939.50
03/31/09	ONLINE RESEARCH - PACER SERVICE CENTER	36.72
04/08/09	PARKING EXPENSES - STEPHEN ROBERTS	20.00
04/08/09	OUT-OF-TOWN TRAVEL - STEPHEN ROBERTS	90.00
04/09/09	ONLINE RESEARCH - WESTLAW - INCLUDED USER DEFINED 1: 4350281 USER DEFINED 2: 1000542879	27.72
04/16/09	ONLINE RESEARCH - WESTLAW - INCLUDED USER DEFINED 1: 4350281 USER DEFINED 2: 1000542879	114.75
04/17/09	COURIER / DELIVERY SERVICE - GUARANTEED EXPRESS, INC.	15.30
04/29/09	ONLINE RESEARCH - WESTLAW - INCLUDED USER DEFINED 1: 3622933 USER DEFINED 2: 1000542879	207.87
04/30/09	TELEPHONE	2.28
04/30/09	FACSIMILE	667.08
04/30/09	COPY/LASER PRINT/SCAN	721.60

TOTAL DISBURSEMENTS	<hr/>	\$3,487.94
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**CURRENT AMOUNT DUE SUMMARY SECTION**

CURRENT FEES	\$	73,056.50
CURRENT DISBURSEMENTS	\$	3,487.94
CURRENT TOTAL DUE	<hr/>	\$ 76,544.44

**PREVIOUS INVOICES OUTSTANDING**

INVOICE NO. 517284	January 16, 2009	12,329.66
INVOICE NO. 518806	February 9, 2009	127,614.44
INVOICE NO. 522517	March 23, 2009	198,403.29
TOTAL		<hr/> \$ 338,347.39

TOTAL BALANCE DUE	\$	484,228.57
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